

State and Local Income Tax Refund Worksheet—Line 10

Keep for Your Records



1. Enter the income tax refund from **Form(s) 1099-G** (or similar statement). But **do not** enter more than the amount on your 2003 Schedule A (Form 1040), line 5 **1.**

2. Enter your total allowable itemized deductions from your 2003 Schedule A (Form 1040), line 28 **2.**

Note. If the filing status on your 2003 Form 1040 was married filing separately and your spouse itemized deductions in 2003, skip lines 3, 4, and 5, and enter the amount from line 2 on line 6.

3. Enter the amount shown below for the filing status claimed on your **2003** Form 1040.

- Single or married filing separately— \$4,750
 - Married filing jointly or qualifying widow(er)— \$9,500
 - Head of household— \$7,000
- } . . **3.**

4. Did you fill in line 36a on your 2003 Form 1040?

☐ **No.** Enter -0-.

☐ **Yes.** Multiply the number in the box on line 36a of your 2003 Form 1040 by: \$950 if your 2003 filing status was married filing jointly or separately or qualifying widow(er); \$1,150 if your 2003 filing status was single or head of household.

} **4.**

5. Add lines 3 and 4 **5.**

6. Is the amount on line 5 less than the amount on line 2?

☐ **No.** None of your refund is taxable.

☐ **Yes.** Subtract line 5 from line 2 **6.**

7. **Taxable part of your refund.** Enter the **smaller** of line 1 or line 6 here and on Form 1040, line 10 **7.**